

**Internal Service Funds**

**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**For the Year Ended June 30, 2005**

	Central Services Fund	Group Hospital Insurance Fund
Operating revenues:		
Premium revenue	\$ ---	\$ 55,950,226
Charges for services	5,253,604	---
Total operating revenues	<u>5,253,604</u>	<u>55,950,226</u>
Operating expenses:		
Salaries and wages	700,902	---
Fringe benefits	209,273	---
Supplies	1,078,962	---
Claims incurred	---	43,174,362
Services	245,149	4,337,733
Professional and contracted services	176,885	12,142
Rent, utilities and maintenance	2,876,628	---
Depreciation	94,454	---
Other expenses	277	---
Total operating expenses	<u>5,382,530</u>	<u>47,524,237</u>
Operating income (loss)	(128,926)	8,425,989
Nonoperating revenues:		
Interest income	---	---
Loss on asset disposition	<u>(50,457)</u>	<u>---</u>
Income (loss) before transfers	(179,383)	8,425,989
Other financing sources (uses):		
Transfers in	129,009	---
Transfers out	<u>(217,855)</u>	<u>(700,692)</u>
Net transfers	<u>(88,846)</u>	<u>(700,692)</u>
Change in net assets	(268,229)	7,725,297
Net Assets:		
June 30, 2004	<u>1,294,821</u>	<u>1,474,438</u>
June 30, 2005	<u>\$ 1,026,592</u>	<u>\$ 9,199,735</u>

Group Life Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
\$ 2,255,307	\$ 285,650	\$ 4,403,772	\$ 62,894,955
---	---	74,939	5,328,543
<u>2,255,307</u>	<u>285,650</u>	<u>4,478,711</u>	<u>68,223,498</u>
---	---	---	700,902
---	---	---	209,273
---	---	---	1,078,962
2,707,795	209,987	3,649,817	49,741,961
---	---	6,102	4,588,984
---	---	---	189,027
---	---	---	2,876,628
---	---	---	94,454
---	---	---	277
<u>2,707,795</u>	<u>209,987</u>	<u>3,655,919</u>	<u>59,480,468</u>
(452,488)	75,663	822,792	8,743,030
31,509	---	---	31,509
---	---	---	(50,457)
(420,979)	75,663	822,792	8,724,082
---	---	250,000	379,009
---	---	(292,045)	(1,210,592)
---	---	(42,045)	(831,583)
(420,979)	75,663	780,747	7,892,499
1,083,242	10,837	(3,894,774)	(31,436)
<u>\$ 662,263</u>	<u>\$ 86,500</u>	<u>\$ (3,114,027)</u>	<u>\$ 7,861,063</u>